

Alcoholic Beverages Tax

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers.

The tax rate for beer is 31 cents per gallon. The tax rate for wine and other dilute alcoholic beverages, regardless of the alcoholic content, is \$.95 per gallon, except for wine produced in farm wineries. The rate for wine produced in farm wineries is 6 cents per

gallon. The tax rate for alcohol and spirits is \$3.75 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

Table 2 — Alcoholic Beverage Gallons and Revenues for 2004

MONTH	BEER GALLONS	BEER REVENUE	ALCOHOL & SPIRITS GALLONS	WINE GALLONS	ALCOHOL SPIRITS & WINE REVENUES	FARM WINERY GALLONS	FARM WINERY REVENUE
January	3,199,984	\$982,080	237,815	266,827	\$1,134,099	4,126	\$245.50
February	3,266,994	1,002,662	132,886	123,511	609,512	2,154	128.15
March	3,516,257	1,078,836	159,486	164,994	747,254	1,176	69.84
April	3,696,400	1,132,377	193,280	174,617	881,770	1,770	105.12
May	4,164,123	1,277,969	164,261	151,464	752,281	1,347	79.95
June	4,071,897	1,251,233	174,335	160,168	797,857	1,926	114.43
July	4,533,242	1,389,714	210,729	176,557	948,390	3,665	217.75
August	3,497,166	1,073,279	170,732	145,142	770,349	2,934	174.45
September	4,028,800	1,237,053	188,589	160,435	851,037	3,585	212.91
October	4,351,468	1,335,391	177,434	156,262	805,670	2,594	154.09
November	3,047,641	933,730	212,891	212,435	990,155	2,693	159.85
December	3,466,686	1,065,569	191,251	210,153	907,670	2,995	177.73
Total	44,840,658	\$13,759,893	2,213,689	2,102,565	\$10,196,043	30,965	\$1,839.77

Chronology of Alcoholic Beverage Tax Rates*

EFFECTIVE DATE	BEER	ALCOHOL AND SPIRITS	LIGHT WINES**	FORTIFIED WINES***
May 24, 1935	3.0¢	\$.50	5.0¢	\$.15
May 1, 1937	3.5	.80	15.0	.40
May 30, 1947	4.0	1.00	20.0	.55
August 25, 1951	4.0	1.20	20.0	.55
June 1, 1963	6.0	1.60	20.0	.55
April 1, 1965	8.0	1.60	20.0	.55
July 1, 1972	10.0	2.00	75.0	.75
June 1, 1977	11.0	2.25	85.0	.85
September 7, 1979	12.0	2.50	55.0	1.10
August 30, 1981	14.0	2.75	65.0	1.25
October 1, 1985	20.0	2.90	75.0	1.35
October 1, 1987	23.0	3.00	75.0	1.35
July 1, 2003	31.0	3.75	95.0	.95

* Tax per gallon

** Fourteen percent or less alcohol

*** More than 14% alcohol